

By: Edwards

S.J.R. No. 15

SENATE

A JOINT RESOLUTION

1 proposing a constitutional amendment relating to the apportionment  
2 of the value of railroad rolling stock among counties for purposes  
3 of property taxation.

4 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Article VIII, Section 8, of the Texas  
6 Constitution is amended to read as follows:

7 "Section 8. All property of railroad companies shall be  
8 assessed, and the taxes collected in the several counties in which  
9 said property is situated, including so much of the roadbed and  
10 fixtures as shall be in each county. The rolling stock may be  
11 assessed in gross in the county where the principal office of the  
12 company is located, and the county tax paid upon it[7] shall be  
13 apportioned as provided by general law [~~by the Comptroller~~7] in  
14 proportion to the distance such road may run through any such  
15 county, among the several counties through which the road passes,  
16 as a part of their tax assets. "

17 SECTION 2. This proposed constitutional amendment shall be  
18 submitted to the voters at an election to be held November 4, 1986.  
19 The ballot shall be printed to provide for voting for or against  
20 the proposition: "The constitutional amendment to allow the  
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S.J.R. No. 15

2 (In the Senate - Filed February 5, 1985; February 6, 1985,  
3 read first time and referred to Committee on Finance;  
4 March 5, 1985, reported favorably; March 5, 1985, sent to printer.)

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27 value of railroad rolling stock among counties for purposes of  
28 property taxation."

29 \* \* \* \* \*

30 Austin, Texas  
31 March 5, 1985

32 Hon. William P. Hobby  
33 President of the Senate

34 Sir:

35 We, your Committee on Finance to which was referred S.J.R. No. 15,  
36 have had the same under consideration, and I am instructed to  
37 report it back to the Senate with the recommendation that it do  
38 pass and be printed.

39 Jones, Chairman

S.J.R. 15  
By: Edwards

Committee on Finance  
69th Legislature, R.S.

## BILL ANALYSIS

### BACKGROUND INFORMATION

The constitution presently requires the Comptroller to collect and apportion the tax on railroad rolling stock; however, the State Property Tax board has the tax roll information and does everything related to the tax except design the forms and pay for the mailing.

### PROBLEMS THAT THE BILL ADDRESSES

All functions related to the tax on railroad rolling stock should be contained in one agency.

### HOW THE BILL WILL SOLVE THE PROBLEM(S)

In the interest of efficiency and consistency, the State Property Tax Board will be designated the agency which collects and apportions this tax.

### SECTION BY SECTION ANALYSIS

SECTION 1: Amends Article VIII, Section 8, of the Texas Constitution to provide that the county tax paid upon rolling stock be apportioned as provided "by general law" rather than by the "Comptroller".

SECTION 2: November 4, 1986, election date.

March 7 1985 Engrossed

Latsy Spaw  
Engrossing Clerk

I certify that the attached is a true and correct  
copy of SJR 15, which was  
received from the Senate on MAR 11 1985 and  
referred to the Committee on Ways and Means

Betty Murray  
Chief Clerk of the House

By: Edwards  
(S. Johnson)

S.J.R. No. 15

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**LEGISLATIVE BUDGET BOARD**

Austin, Texas

**FISCAL NOTE**

March 1, 1985

Honorable Grant Jones, Chairman  
Committee on Finance  
Senate Chamber  
Austin, Texas

In Re: Senate Joint Resolution No. 15  
By: Edwards

Sir:

In response to your request for a Fiscal Note on Senate Joint Resolution No. 15 (proposing a constitutional amendment relating to the apportionment of the value of railroad rolling stock among counties for purposes of property taxation) this office has determined the following:

The resolution would make no appropriation but could provide the legal basis for an appropriation of funds.

The cost of publication of the resolution to the State is \$48,100.

No fiscal implication to units of local government is anticipated.

  
Jim Oliver  
Director

Source: State Property Tax Board; Comptroller of Public Accounts;  
Secretary of State; LBB Staff: JO, JH, LN, PA

## BILL ANALYSIS

Committee on  
Ways and Means

S.J.R. 15 by Edwards  
(S. Johnson-House Sponsor)

### BACKGROUND:

Article 8, Section 8, Texas Constitution, provides that railroad rolling stock may be valued in the county where the principal office of the company is located, but apportioned among the counties according to the number of miles of road within each county. That section further provides that the Comptroller accomplish the act of apportioning rolling stock value each year.

Subchapter B, Chapter 24, Tax Code, provides that the chief appraiser shall certify the appraised value of railroad rolling stock to the State Property Tax Board. The Board is required to apportion the value to each county in which the railroad operates according to the ratio of milage within each county to total road milage.

### PURPOSE:

Eliminates the requirement that the Comptroller apportion the value of railroad rolling stock for the purpose of property taxation, since the duty is now assumed by the State Property Tax Board by statute.

### BILL SYNOPSIS:

S.J.R. 15 amends Article 8, Section 8, Texas Constitution, by providing that the apportionment of rolling stock may take place as provided by general law. The law would repeal the requirement that the Comptroller apportion the value of rolling stock.

This bill takes effect upon the favorable vote of the electorate at an election to be held on November 4, 1986.

### RULEMAKING AUTHORITY:

It is the committee's opinion that this bill does not delegate rulemaking authority to a state officer, agency, department or institution.

### SUMMARY OF COMMITTEE ACTION:

Public notice was posted in accordance with the Rules of Procedure of the House of Representatives and a public hearing was held on April 2, 1985. On that date the Subcommittee on Property Tax considered the bill and left it pending. On the same date the Subcommittee reported the bill to the full committee with a favorable recommendation by a vote of 5 ayes, 0 nays, 0 present, not voting and 2 absent. There were not witnesses.

On April 9, 1985, the full committee met in a formal meeting and reported the bill to the House without amendments and the recommendation that it do pass by a record vote of 13 ayes, 0 nays, 0 present, not voting and 0 absent.

# LEGISLATIVE BUDGET BOARD

Austin, Texas

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Source: State Property Tax Board; Comptroller of Public Accounts;  
Secretary of State; LBB Staff: JO, JH, LN, PA



# HOUSE COMMITTEE REPORT

1st Printing

By: Edwards  
(S. Johnson)

S.J.R. No. 15

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SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 4, 1986. The ballot shall be printed to provide for voting for or against the proposition: "The constitutional amendment to allow the legislature to provide by general law for the apportionment of the value of railroad rolling stock among counties for purposes of property taxation."

# COMMITTEE REPORT

The Honorable Gib Lewis  
Speaker of the House of Representatives

4/9/85

(date)

Sir:

We, your COMMITTEE ON WAYS & MEANS, to whom was referred SJR 15 have had the same under consideration and beg to report back with the recommendation that it (measure)

- (☒) do pass, without amendment.  
( ) do pass, with amendment(s).  
( ) do pass and be not printed; a Complete Committee Substitute is recommended in lieu of the original measure.

A fiscal note was requested. (☒) yes ( ) no An actuarial analysis was requested. ( ) yes (☒) no

An author's fiscal statement was requested. ( ) yes (☒) no

~~The Committee recommends that this measure be placed on the (Local) or (Consent) Calendar.~~

This measure (☒) proposes new law. (☒) amends existing law. Constitutional Amendment.

House Sponsor of Senate Measure Rep. Sam Johnson

The measure was reported from Committee by the following vote:

	AYE	NAY	PNV	ABSENT
Schlueter, Ch.	<input checked="" type="checkbox"/>			
Jones, V.C.	<input checked="" type="checkbox"/>			
Blanton, C.B.O.	<input checked="" type="checkbox"/>			
Gibson	<input checked="" type="checkbox"/>			
Heflin	<input checked="" type="checkbox"/>			
Jackson	<input checked="" type="checkbox"/>			
Johnson, S.	<input checked="" type="checkbox"/>			
Lewis, R.	<input checked="" type="checkbox"/>			
McKinney	<input checked="" type="checkbox"/>			
Morales	<input checked="" type="checkbox"/>			
Shea	<input checked="" type="checkbox"/>			
Smith, C.	<input checked="" type="checkbox"/>			
Willy	<input checked="" type="checkbox"/>			

Total

13 aye

0 nay

0 present, not voting

0 absent

Steve Schlueter  
CHAIRMAN

Laura Calfee  
COMMITTEE COORDINATOR

## BILL ANALYSIS

Committee on  
Ways and Means

S.J.R. 15 by Edwards  
(S. Johnson-House Sponsor)

### BACKGROUND:

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# LEGISLATIVE BUDGET BOARD

Austin, Texas

## FISCAL NOTE

April 8, 1985

Honorable Stan Schlueter, Chair  
Committee on Ways and Means  
House of Representatives  
Austin, Texas

In Re: Senate Joint Resolution No. 15,  
as engrossed  
By: Edwards


Sir:

In response to your request for a Fiscal Note on Senate Joint Resolution No. 15, as engrossed (proposing a constitutional amendment relating to the apportionment of the value of railroad rolling stock among counties for purposes of property taxation) this office has determined the following:

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The cost of publication of the resolution to the State is \$48,100.

No fiscal implication to units of local government is anticipated.

  
Jim Oliver  
Director

Source: State Property Tax Board; Comptroller of Public Accounts;  
Secretary of State; LBB Staff: JO, JH, LN, DS

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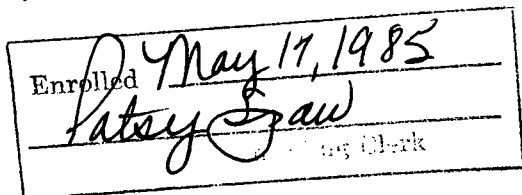
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Secretary of State; LBB Staff: JO, JH, LN, PA



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Secretary of State; LBB Staff: JO, JH, LN, PA



see p. 11

S.J.R. No. 15

<u>President of the Senate</u>	<u>Speaker of the House</u>
--------------------------------	-----------------------------

I hereby certify that S.J.R. No. 15 was adopted by the Senate on March 7, 1985, by the following vote: Yeas 30, Nays 0.

Secretary of the Senate

I hereby certify that S.J.R. No. 15 was adopted by the House on May 16, 1985, by the following vote: Yeas 136, Nays 0, two present not voting.

Chief Clerk of the House

S.J.R. No. 15

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I hereby certify that S.J.R. No. 15 (1) was ~~passed~~ adopted by the Senate on March 7 (2), 1985, by the following vote:  
Yeas 30 (3), Nays 0 (4).

\_\_\_\_\_  
Secretary of the Senate

I hereby certify that S.J.R. No. 15 (1) was ~~passed~~ adopted by the House on May 16 (5), 1985, by the following vote:  
Yeas 136 (6), Nays 0 (7). *two present not voting*

\_\_\_\_\_  
Chief Clerk of the House

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor

S. J. R. No. 15

By Edwards

SENATE JOINT RESOLUTION

proposing a constitutional amendment relating to the apportionment of the value of railroad rolling stock among counties for purposes of property taxation.

2-5-85 Filed with the Secretary of the Senate  
FEB 6 1985 Read, referred to Committee on FINANCE  
MAR 5 1985 Reported favorably.  
Reported adversely, with favorable Committee Substitute; Committee Substitute read first time.  
Ordered not printed.  
MAR 7 1985 Senate and Constitutional Rules to permit consideration suspended by unanimous consent yeas, \_\_\_\_\_ nays.  
To permit consideration, reading and passage, Senate and Constitutional Rules suspended by vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays.  
MAR 7 1985 Read second time and { ordered engrossed.  
passed to third reading.  
Caption ordered amended to conform to body of bill.  
MAR 7 1985 Senate and Constitutional 3-Day Rules suspended by vote of 29 yeas, 1 nays to place bill on third reading and final passage.  
MAR 7 1985 Read third time and passed by { ~~a viva voce vote.~~  
30 yeas, 0 nays.

OTHER ACTION:

Betty King  
Secretary of the Senate

March 7, 1985 Engrossed  
March 11, 1985 Sent to HOUSE

Patsy Law  
ENGROSSING CLERK

MAR 11 1985 Received from the Senate  
MAR 20 1985 Read first time and referred to Committee on Ways & Means  
4-9-85 Reported favorably ~~amended~~, sent to Printer 2:22pm  
APR 10 1985 Printed and Distributed 7:33pm APR 10 1985  
APR 11 1985 Sent to Committee on Calendars 11:04am  
MAY 16 1985 Read second time (~~amended~~) and finally adopted  
~~failed adoption by Record Vote of~~  
134 yeas 0 nays 2 present not voting  
Read third time (amended) and finally adopted  
failed adoption by a Record Vote of  
\_\_\_\_\_ yeas \_\_\_\_\_ nays \_\_\_\_\_ present not voting  
Caption ordered amended to conform to body of resolution  
MAY 17 1985 Returned to Senate.

Betty Murray  
Chief Clerk of the House

MAY 17 1985 RETURNED FROM HOUSE